Amendments to the Claims

1.-22. (Cancelled)

23. (Previously Presented) A method of manufacturing a thin film magnetic head comprising:

forming a first magnetic layer having a pole portion on a base substrate;

forming a first insulating layer on the first magnetic layer;

forming a gap layer of a non-magnetic material on the first insulating layer and an exposed surface of the first magnetic layer which is not covered with the first insulating layer;

forming a second magnetic layer on the gap layer such that the second magnetic layer extends over the pole portion of the first magnetic layer and further extends over a rear portion of the first magnetic layer beyond the pole portion of the first magnetic layer;

forming a third insulating layer on the second magnetic layer and an exposed portion of the gap layer which is not covered with the second magnetic layer;

polishing the third insulating layer such that a pole portion of the second magnetic layer above the pole portion of the first magnetic layer is exposed and the exposed pole portion of the second magnetic layer forms a coplanar surface with the third insulating layer;

forming a thin film coil such that a part of the thin film coil is formed on the coplanar surface of the pole portion of the second magnetic layer and the third insulating layer and is isolated by a second insulating layer;

forming a third magnetic layer on the pole portion of the second magnetic layer and the second insulating layer such that the third magnetic layer is magnetically coupled to the first magnetic layer at a rear portion remote from the pole portion; and

forming the air bearing surface by grinding end surfaces of the pole portions of the first and second magnetic layer and an end surface of the gap layer placed therebetween, while an end edge of said first insulating layer on a side of the pole portion of the first magnetic layer is utilized as a throat height zero reference position.

24. (Previously Presented) The method of manufacturing a thin film magnetic head as claimed in claim 23, comprising:

widening the width of the second magnetic layer at the region beyond the pole portion.

25. (Previously Presented) The method of manufacturing a thin film magnetic head as claimed in claim 23, wherein the grinding process of the third insulation layer is performed by a chemical-mechanical grinding process.

26. (Previously Presented) The method of manufacturing a thin film magnetic head as claimed in claim 23, wherein after forming the second magnetic layer, the method comprises:

performing an etching treatment with the pole portion of the first magnetic layer as a mask to partially remove a portion of a film thickness of the first magnetic layer to form a trim structure.

27. (Previously Presented) The method of manufacturing a thin film magnetic head as claimed in claim 23, comprising:

arranging an electrically insulated and magnetically shielded magnetoresistive reproducing element in a magnetic resistant material film between the base substrate and the first magnetic layer so as to form a composite thin film magnetic head.

28. (Previously Presented) The method of manufacturing a thin film magnetic head as claimed in claim 27, wherein the method further comprises:

forming a first shield layer that magnetically shields the base substrate;

embedding the magnetic resistance material film between the first shield layer and a second shield layer that is formed over the magnetic resistant material film and below the first magnetic layer; and

applying a grinding process to form the air bearing surface and the magnetoresistive reproducing element which is arranged so as to expose its end face on the air bearing surface by grinding the first shield layer and the magnetic resistance material film.

29.-33. (Cancelled)